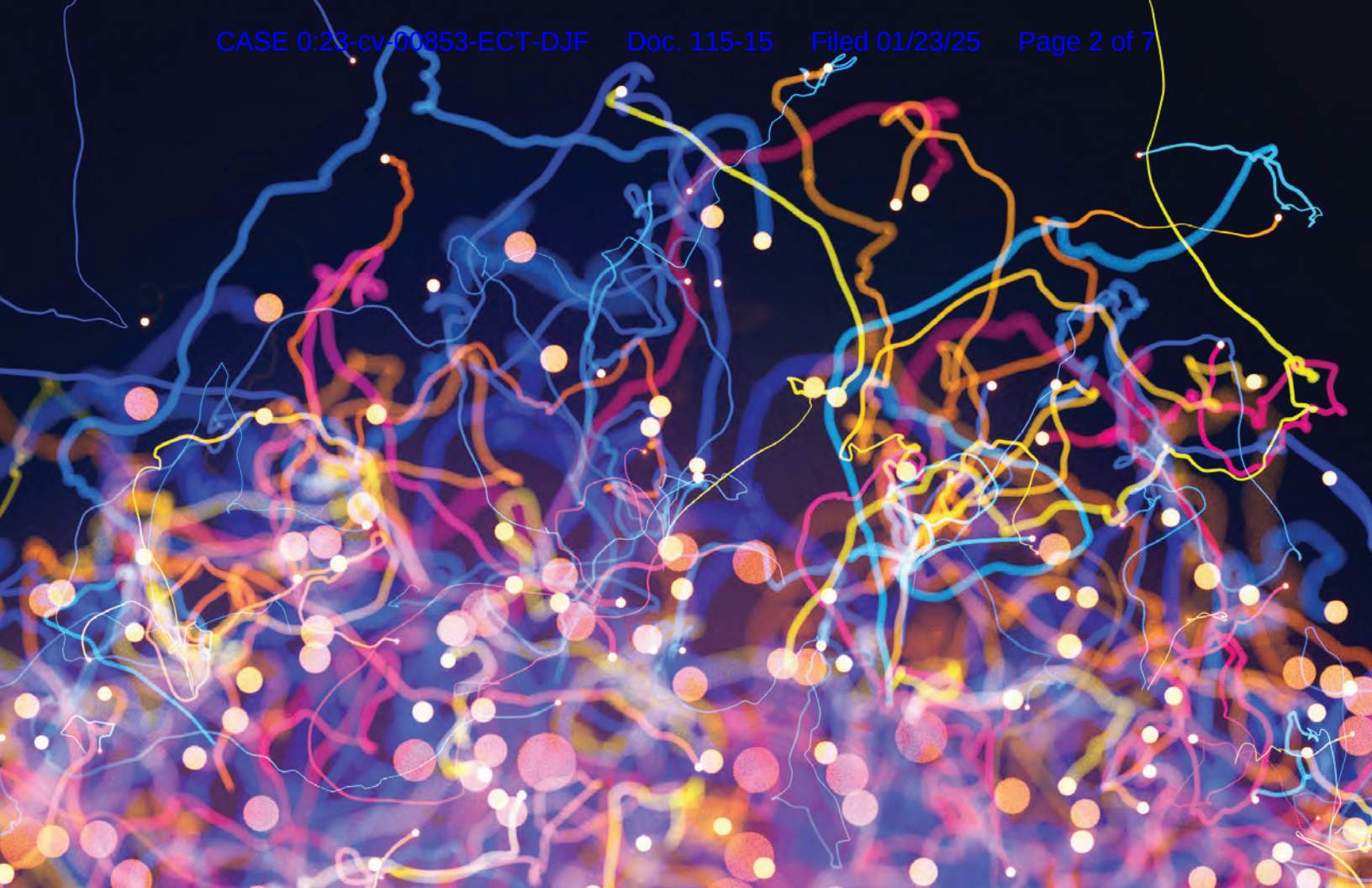


EXHIBIT O



ELM Solutions

2023 Real Rate Report[®]

The industry's leading
analysis of law firm rates,
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Section I: High-Level Data Cuts

Cities

By Matter Type

2023 - Real Rates for Associate and Partner

Trend Analysis - Mean

City	Matter Type	Role	n	First Quartile	Median	Third Quartile	2023	2022	2021
Louisville KY	Litigation	Partner	17	\$268	\$340	\$400	\$331	\$333	\$332
Memphis TN	Litigation	Partner	12	\$250	\$415	\$433	\$358	\$382	\$357
	Non-Litigation	Partner	12	\$347	\$365	\$395	\$374	\$362	\$340
Miami FL	Litigation	Partner	88	\$279	\$520	\$655	\$498	\$465	\$488
		Associate	51	\$254	\$327	\$492	\$383	\$346	\$331
	Non-Litigation	Partner	121	\$450	\$602	\$885	\$652	\$617	\$577
		Associate	83	\$283	\$450	\$525	\$433	\$429	\$418
	Non-Litigation	Partner	27	\$345	\$425	\$575	\$513	\$495	\$486
		Associate	19	\$265	\$290	\$347	\$311	\$314	\$314
Milwaukee WI	Non-Litigation	Partner	27	\$345	\$425	\$575	\$513	\$495	\$486
		Associate	19	\$265	\$290	\$347	\$311	\$314	\$314
	Non-Litigation	Partner	114	\$530	\$681	\$785	\$660	\$632	\$604
		Associate	89	\$310	\$425	\$530	\$432	\$427	\$408
Minneapolis MN	Litigation	Partner	42	\$340	\$630	\$781	\$599	\$589	\$529
		Associate	50	\$306	\$393	\$558	\$427	\$446	\$392
	Non-Litigation	Partner	114	\$530	\$681	\$785	\$660	\$632	\$604
		Associate	89	\$310	\$425	\$530	\$432	\$427	\$408
Nashville TN	Litigation	Partner	21	\$294	\$320	\$525	\$384	\$363	\$378

Section I: High-Level Data Cuts

Cities

By Matter Type

2023 - Real Rates for Associate and Partner

Trend Analysis - Mean

City	Role	n	First Quartile	Median	Third Quartile	2023	2022	2021
Buffalo NY	Partner	36	\$262	\$360	\$369	\$334	\$347	\$336
	Associate	18	\$226	\$279	\$290	\$260	\$245	\$238
Charleston SC	Partner	16	\$300	\$305	\$499	\$381	\$372	\$358
	Associate	13	\$225	\$240	\$250	\$250	\$234	\$245
Charleston WV	Partner	33	\$259	\$300	\$341	\$315	\$314	\$294
	Associate	14	\$145	\$185	\$206	\$186	\$197	\$186
Charlotte NC	Associate	78	\$325	\$386	\$455	\$448	\$455	\$437
Chicago IL	Partner	636	\$630	\$873	\$1,235	\$925	\$889	\$864
	Associate	522	\$455	\$618	\$828	\$647	\$584	\$584
Cincinnati OH	Partner	66	\$415	\$520	\$600	\$525	\$476	\$463
	Associate	62	\$270	\$304	\$372	\$317	\$311	\$295
Cleveland OH	Partner	179	\$417	\$536	\$684	\$583	\$560	\$535
	Associate	161	\$260	\$302	\$420	\$340	\$331	\$322
Columbia SC	Partner	39	\$320	\$452	\$550	\$444	\$434	\$401

Section II: Industry Analysis

Technology and Telecommunications

By Practice Area and Matter Type

2023 - Real Rates for Associate and Partner

Trend Analysis - Mean

Practice Area	Matter Type	Role	n	First Quartile	Median	Third Quartile	2023	2022	2021
Bankruptcy and Collections	Litigation	Partner	11	\$603	\$645	\$708	\$645	\$570	\$578
		Associate	136	\$345	\$519	\$812	\$556	\$547	\$557
Commercial	Litigation	Partner	106	\$586	\$931	\$1,230	\$939	\$898	\$845
		Associate	136	\$345	\$519	\$812	\$556	\$547	\$557
	Non-Litigation	Partner	29	\$400	\$549	\$795	\$613	\$658	\$666
		Associate	12	\$406	\$715	\$820	\$616	\$542	\$506
Corporate: Antitrust and Competition	Litigation	Partner	16	\$942	\$1,052	\$1,110	\$1,079	\$992	\$810
		Associate	27	\$567	\$763	\$841	\$697	\$446	\$493
	Non-Litigation	Partner	24	\$978	\$1,148	\$1,486	\$1,236	\$1,220	\$1,141
		Associate	36	\$589	\$789	\$930	\$774	\$748	\$694
Corporate: Governance	Non-Litigation	Partner	62	\$1,071	\$1,275	\$1,554	\$1,322	\$1,258	\$1,270
		Associate	79	\$639	\$755	\$979	\$780	\$803	\$781
Corporate: Mergers, Acquisitions and Divestitures	Non-Litigation	Partner	61	\$829	\$898	\$1,090	\$995	\$939	\$811
		Associate	99	\$475	\$625	\$775	\$605	\$611	\$498
Corporate: Other	Litigation	Partner	99	\$593	\$803	\$973	\$821	\$837	\$864
		Associate	103	\$402	\$530	\$726	\$541	\$552	\$514
	Non-Litigation	Partner	226	\$677	\$937	\$1,111	\$950	\$881	\$825
		Associate	175	\$475	\$630	\$755	\$624	\$585	\$565
Corporate: Regulatory and Compliance	Non-Litigation	Partner	223	\$633	\$830	\$996	\$828	\$778	\$726

Section II: Practice Area Analysis

Commercial By City

2023 - Real Rates for Associate and Partner

Trend Analysis - Mean

City	Role	n	First Quartile	Median	Third Quartile	2023	2022	2021
Los Angeles CA	Partner	71	\$596	\$800	\$1,156	\$885	\$901	\$840
	Associate	72	\$525	\$645	\$914	\$691	\$715	\$735
Miami FL	Partner	43	\$518	\$615	\$693	\$632	\$603	\$562
	Associate	24	\$400	\$450	\$545	\$479	\$432	\$390
Minneapolis MN	Partner	52	\$607	\$710	\$875	\$715	\$670	\$657
	Associate	50	\$369	\$458	\$576	\$481	\$466	\$459
New York NY	Partner	167	\$696	\$1,111	\$1,688	\$1,179	\$1,153	\$1,046
	Associate	179	\$521	\$803	\$1,086	\$812	\$752	\$617
Philadelphia PA	Partner	112	\$554	\$710	\$861	\$737	\$751	\$684
	Associate	88	\$383	\$450	\$594	\$499	\$476	\$446
Pittsburgh PA	Partner	22	\$414	\$759	\$1,010	\$762	\$652	\$635
	Associate	15	\$280	\$425	\$568	\$436	\$408	\$443
Portland OR	Partner	15	\$498	\$580	\$617	\$570	\$576	\$557
	Associate	28	\$395	\$458	\$505	\$452	\$448	\$406
San Diego CA	Partner	11	\$415	\$889	\$1,050	\$843	\$718	\$590